Webb County, Texas Combining Balance Sheet - Nonmajor Governmental Funds - Summary September 30, 2007

ASSETS Cash and investments 5,231,487 15,460,604 1,050,922 21,743,013 Taxes receivable, net 175,147 - 1,092,129 1,267,276 Due from other funds 4,134,096 4,688,727 67,645 8,890,466 Receivable from other governments 2,825,598 1,090,592 - 3,916,290 Other receivables 764,092 66,400 - 830,492 Inventories 3,519 - - 4,900 Other assets 4,900 - - - 4,900 Total assets 13,138,939 21,306,323 2,210,696 36,655,968 Accounts payable 2,081,600 1,591,718 20,783 3,680,661 Due to other funds 2,837,585 612,391 - 1,4512 Deferred revenue 513,675 - 1,031,105 1,544,780 Other accrued expenditures 767,243 - - 762,434 Other payables 276,063 447,911 - 723,974 <t< th=""><th></th><th>Special Revenues</th><th>Capital Projects</th><th>Debt Service</th><th colspan="2"><u>Total-Nonmajor</u> Governmental Funds</th></t<>		Special Revenues	Capital Projects	Debt Service	<u>Total-Nonmajor</u> Governmental Funds		
Taxes receivable, net	ASSETS				overmonal) ando		
Taxes receivable, net	Cash and investments	5,231,487	15,460,6	1,050,922	21.743.013		
Due from other funds 4,134,096 4,688,727 67,645 8,890,468 Receivable from other governments 2,825,698 1,090,592 - 3,916,290 Other receivables 764,092 66,400 - 830,492 Inventories 3,519 - - 4,900 Other assets 4,900 - - - 4,900 Total assets 13,138,939 21,306,323 2,210,696 36,655,958 LIABILITIES AND FUND BALANCES Liabilities Accounts payable 2,068,160 1,591,718 20,783 3,680,661 Due to other funds 2,837,585 612,391 - 3,449,976 Payable to other governments 14,512 - 1,031,105 1,544,780 Other accrued expenditures 767,243 - 1,031,105 1,544,780 Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146	Taxes receivable, net	175,147	• •	,	, ,		
Receivable from other governments 2,825,698 1,090,592 - 3,916,290 Other receivables 764,092 66,400 - 830,492 Inventories 3,519 4,000 Other assets 4,900	Due from other funds	4,134,096	4,688,7	, ,			
Other receivables inventories 764,092 inventories 66,400 inventories - 830,492 inventories - 3,519 inventories - 3,519 inventories -	Receivable from other governments	2,825,698	1,090,5	·			
New Notice 3,519 -	Other receivables	764,092	66,4	100			
Chere assets	Inventories	3,519		-	•		
Total assets 13,138,939 21,306,323 2,210,696 36,655,958	Other assets	4,900		-			
Liabilities: Accounts payable 2,068,160 1,591,718 20,783 3,680,661 Due to other funds 2,837,585 612,391 - 3,449,976 Payable to other governments 14,512 - - 14,512 Deferred revenue 513,675 - 1,031,105 1,544,780 Other accrued expenditures 767,243 - - 767,243 Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146 Fund balances: Reserved for: Inventories 3,519 - - 3,519 Debt service - 25,024,859 - 25,024,859 Capital projects 7,090,393 - - 7,090,393 Unreserved, reported in: 218,279 218,279 218,279 Capital projects (6,370,556) (6,370,556) (6,370,556) Special revenues (432,211) 1,158,604 26,474,812 </td <td>Total assets</td> <td></td> <td>21,306,3</td> <td>2,210,696</td> <td></td>	Total assets		21,306,3	2,210,696			
Accounts payable 2,068,160 1,591,718 20,783 3,680,661 Due to other funds 2,837,585 612,391 - 3,449,976 Payable to other governments 14,512 - - 14,512 Deferred revenue 513,675 - 1,031,105 1,544,780 Other accrued expenditures 767,243 - - 767,243 Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146 Fund balances: Reserved for: Inventories 3,519 - - 3,519 Debt service - 25,024,859 - 25,024,859 Capital projects 7,090,393 - - 7,090,393 Unreserved, reported in: Debt service 218,279 218,279 Capital projects (6,370,556) (6,370,556) Special revenues (432,211) (6,370,556) (6,370,556) Total fund balan	LIABILITIES AND FUND BALANCES						
Due to other funds 2,837,585 612,391 - 3,449,976 Payable to other governments 14,512 - - 14,512 Deferred revenue 513,675 - 1,031,105 1,544,780 Other accrued expenditures 767,243 - - 767,243 Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146 Fund balances: Reserved for: Inventories 3,519 - - 3,519 Debt service - - 940,529 940,529 Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - 7,090,393 Unreserved, reported in: 218,279 218,279 Capital projects (6,370,556) (6,370,556) Special revenues (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808	Liabilities:						
Due to other funds 2,837,585 612,391 - 3,449,976 Payable to other governments 14,512 - - 14,512 Deferred revenue 513,675 - 1,031,105 1,544,780 Other accrued expenditures 767,243 - - 767,243 Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146 Fund balances: Reserved for: Inventories 3,519 - - 3,519 Debt service - - 940,529 940,529 Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - 7,090,393 Unreserved, reported in: 218,279 218,279 218,279 Capital projects (6,370,556) (6,370,556) (6,370,556) Special revenues (432,211) 1,158,808 26,474,812	Accounts payable	2,068,160	1,591,7	718 20,783	3,680,661		
Payable to other governments 14,512 - - 14,512 Deferred revenue 513,675 - 1,031,105 1,544,780 Other accrued expenditures 767,243 - - 767,243 Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146 Fund balances: Reserved for: Inventories 3,519 - - 3,519 Debt service - - 940,529 940,529 Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - 7,090,393 Unreserved, reported in: 218,279 218,279 218,279 Capital projects (6,370,556) (6,370,556) (6,370,556) Special revenues (432,211) (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Due to other funds	2,837,585	612,3	391 -	• •		
Deferred revenue 513,675 - 1,031,105 1,544,780 Other accrued expenditures 767,243 - - 767,243 Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146 Fund balances: Reserved for: Inventories 3,519 - - 3,519 Debt service - - 940,529 940,529 Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - 7,090,393 Unreserved, reported in: 218,279 218,279 218,279 Capital projects (6,370,556) (6,370,556) (6,370,556) Special revenues (432,211) (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Payable to other governments	14,512		<u>-</u>	• •		
Other accrued expenditures 767,243 - - 767,243 Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146 Fund balances: Reserved for: Inventories 3,519 - - 3,519 Debt service - 940,529 940,529 Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - 7,090,393 Unreserved, reported in: 218,279 218,279 Capital projects (6,370,556) (6,370,556) Special revenues (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Deferred revenue	513,675		1,031,105	•		
Other payables 276,063 447,911 - 723,974 Total liabilities 6,477,238 2,652,020 1,051,888 10,181,146 Fund balances: Reserved for: Inventories 3,519 - - 3,519 Debt service - - 940,529 940,529 Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - 7,090,393 Unreserved, reported in: 218,279 218,279 218,279 Capital projects (6,370,556) (6,370,556) (6,370,556) Special revenues (432,211) (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Other accrued expenditures	767,243		• • • • • • • • • • • • • • • • • • •			
Fund balances: Reserved for: 3,519 - - 3,519 940,529 940,529 940,529 940,529 940,529 940,529 Capital projects - 25,024,859 - 25,024,859 - 25,024,859 - 7,090,393 - 7,090,393 - - 218,279 218,279 218,279 Capital projects (6,370,556) (6,370,556) (6,370,556) (6,370,556) (432,211) - (432,211) - 1,158,808 26,474,812	Other payables	276,063	447,9	911 -			
Reserved for:	Total liabilities	6,477,238	2,652,0	20 1,051,888			
Inventories 3,519 - - 3,519 Debt service - - 940,529 940,529 Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - - 7,090,393 Unreserved, reported in: Debt service 218,279 218,279 218,279 Capital projects (6,370,556) (6,370,556) (6,370,556) Special revenues (432,211) (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Fund balances:						
Debt service - - 940,529 Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - - 7,090,393 Unreserved, reported in: Debt service 218,279 218,279 Capital projects (6,370,556) (6,370,556) Special revenues (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Reserved for:						
Capital projects - 25,024,859 - 25,024,859 Other purposes 7,090,393 - - 7,090,393 Unreserved, reported in: Debt service 218,279 Capital projects (6,370,556) (6,370,556) Special revenues (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Inventories	3,519			3,519		
Other purposes 7,090,393 Unreserved, reported in: Debt service 218,279 Capital projects (6,370,556) Special revenues (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 218,279 218,279 (432,211) 18,654,303 1,158,808 26,474,812	Debt service	-		940,529	940,529		
Unreserved, reported in: Debt service 218,279 218,279 Capital projects (6,370,556) (6,370,556) Special revenues (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Capital projects		25,024,8	59	25,024,859		
Debt service 218,279 218,279 Capital projects (6,370,556) (6,370,556) Special revenues (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Other purposes	7,090,393	-	-	7,090,393		
Capital projects (6,370,556) (6,370,556) Special revenues (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Unreserved, reported in:						
Capital projects (6,370,556) (6,370,556) Special revenues (432,211) (432,211) Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Debt service			218,279	218,279		
Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Capital projects		(6,370,5	56)			
Total fund balances 6,661,701 18,654,303 1,158,808 26,474,812	Special revenues	(432,211)					
	Total fund balances	6,661,701	18,654,3	03 1,158,808			
	Total liabilities and fund balances	\$ 13,138,939	\$ 21,306,3	23 \$ 2,210,696			

Webb County, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds - Summary For the Year Ended September 30, 2007

	Spec	ial Revenues	Car	Capital Projects		ebt Service	<u>Total-Nonmajor</u> <u>Governmental Funds</u>	
REVENUES								
Property Taxes	\$	699,752	\$	-	\$	7,017,997	\$	7,717,749
Sales and miscellaneous taxes		480,210		-		•		480,210
Fees and fines		2,664,658		-		-		2,664,658
Intergovernmental		18,183,626		2,625,738		-		20,809,364
Charges for services		4,081,372		-		-		4,081,372
Investment earnings		243,492		1,224,264		163,228		1,630,984
Miscellaneous		2,418,312		784,000		9,203		3,211,515
Grant matching		3,017,623		168,629		-		3,186,252
Total revenues		31,789,045		4,802,631		7,190,428	-	43,782,104
EXPENDITURES								
Current:								
General government		1,324,034		176,888		•		1,500,922
Public safety		3,534,282		9,863		-		3,544,145
Justice system		2,642,549		99,148		=		2,741,697
Health and human services		13,257,949		2,390		-		13,260,339
Infrastructure and environmental services		5,599,048		218,468		-		5,817,516
Corrections and rehabilitation		2,324,315		1,599		-		2,325,914
Community and economic development		307,407		142,873		-		450,280
Debt Service								
Principal		24,805		•		4,060,569		4,085,374
Interest and other charges		1,813		-		3,459,352		3,461,165
Bond issuance cost		-		30,000		-		30,000
Capital outlay		1,872,043		15,889,283				17,761,326
Total Expenditures		30,888,245		16,570,512		7,519,921		54,978,678
Excess (deficiency) of revenues over expenditures		900,800		(11,767,881)		(329,493)		(11,196,574)
OTHER FINANCING SOURCES (USES)								
Long-term debt issued		-		1,680,000		-		1,680,000
Transfers in		90,446		6,089,256		547,772		6,727,474
Transfers out		(1,106,414)		(2,371,931)		-		(3,478,345)
Total other financing sources and (uses)		(1,015,968)		5,397,325		547,772		4,929,129
All to the court of the delegation		/44E 469\		(6,370,556)		218.279		(6,267,445)
Net change in fund balances		(115,168)		25,024,859		940,529		32,742,257
Fund balances - beginning, Restated	<u> </u>	6,776,869	\$	18,654,303	\$	1,158,808	\$	26,474,812
Fund balances - ending	\$	6,661,701	Φ	10,004,000	<u>*</u>	1,100,000		20,171,012